

## Article - Natural Resources

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§8-716.2.

(a) For the purpose of enforcing the provisions of this subtitle, the Department or any duly authorized agent or representative:

(1) May conduct investigations and hold hearings concerning any matter covered by this subtitle at any time or place within the State of Maryland;

(2) In the conduct of any investigation or hearing, may require by subpoena or summons the attendance and testimony of witnesses and the production of any books, accounts, records, papers, and correspondence, relating to any matter which the Department is authorized by this subtitle to determine; and

(3) May sign subpoenas, administer oaths and affirmations, examine witnesses, and receive evidence.

(b) In case of disobedience of any subpoena or the contumacy of any witness appearing before the Department or its duly authorized agent or representative, the Department may apply to the circuit court of any of the counties or Baltimore City for an order. The circuit court may issue an order requiring the person subpoenaed to obey the subpoena or to give evidence or produce books, accounts, records, papers, and correspondence touching the matter in question. Any failure to obey the order of court may be punished by the court as a contempt of court.

(c) A person may not be excused from testifying or producing any books, papers, records, or data in any investigation or upon any hearing when ordered to do so by the Department or its duly authorized agent or representative, upon the ground that the testimony or evidence, documentary or otherwise, may tend to incriminate the person or subject the person to criminal penalty, but the testimony or evidence, documentary or otherwise, may not be used in any subsequent prosecution against the individual supplying the testimony or evidence. An individual so testifying is not exempt from prosecution and punishment for perjury committed in so testifying.

(d) Any notice authorized or required under the provisions of this subtitle may be given by mailing the notice to the person for whom the notice is intended in a postpaid envelope addressed to the person at the address given in any application made by the person pursuant to the provisions of this subtitle. If no application has been made, notice may be given by mailing the notice to the address of the person for whom the notice is intended as may be obtainable. The mailing of the notice shall be presumptive evidence of the receipt of the notice by the person to whom the notice is

addressed. Any period of time which is determined according to the provisions of this subtitle by the giving of notice shall commence to run from the date of mailing of the notice.

(e) (1) Any person held liable for the tax imposed by this subtitle may apply for a revision of the tax and any penalty and interest assessed against the person by the Department. An application shall be made in writing to the Department within 30 days of the date that the person was notified of the assessment by the Department. Within 30 days of the receipt of the application, the Department shall hold a hearing on the matter in accordance with the Administrative Procedure Act in Title 10 of the State Government Article. Within 30 days after the hearing, the Department shall render a decision on the application for revision of the assessment of tax, penalty, and interest and so notify the applicant in writing by mail.

(2) Any person dissatisfied with the final decision of the Department upon application for revision of any assessment may obtain immediate judicial review of the decision under the provisions of the Administrative Procedure Act and the Maryland Rules.

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